

COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51448		357C		1980		\$97.56	\$94.01	\$3.55
		TOTAL FRC: 357C				\$132.21	\$127.65	\$4.56
	TOTAL ACCOUNT: TOTAL					\$132.21	\$127.65	\$4.56
TOTAL LOCATION: F51448						\$132.21	\$127.65	\$4.56
F51453		357C		1974		\$384.23	\$384.23	\$0.00
F51453		357C		1981		\$93.25	\$89.12	\$4.13
		TOTAL FRC: 357C				\$477.48	\$473.35	\$4.13
	TOTAL ACCOUNT: TOTAL					\$477.48	\$473.35	\$4.13
TOTAL LOCATION: F51453						\$477.48	\$473.35	\$4.13
F51454		257C		1996		\$231.49	\$78.00	\$153.49
		TOTAL FRC: 257C				\$231.49	\$78.00	\$153.49
F51454		357C		1974		\$265.06	\$265.06	\$0.00
F51454		357C		1975		\$32.05	\$31.90	\$0.15
F51454		357C		1976		\$85.05	\$84.17	\$0.88
F51454		357C		1981		\$93.25	\$89.12	\$4.13
		TOTAL FRC: 357C				\$475.41	\$470.25	\$5.16
	TOTAL ACCOUNT: TOTAL					\$706.90	\$548.25	\$158.65
TOTAL LOCATION: F51454						\$706.90	\$548.25	\$158.65
F51455		357C		1974		\$390.70	\$390.70	\$0.00

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							JR	
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
F51455		357C		1981		\$93.25	\$89.12	\$4.13
		TOTAL FRC: 357C				\$483.95	\$479.82	\$4.13
	TOTAL ACCOUNT: TOTAL					\$483.95	\$479.82	\$4.13
TOTAL LOCATION: F51455						\$483.95	\$479.82	\$4.13
F51456		357C		1974		\$384.23	\$384.23	\$0.00
F51456		357C		1981		\$93.25	\$89.12	\$4.13
		TOTAL FRC: 357C				\$477.48	\$473.35	\$4.13
	TOTAL ACCOUNT: TOTAL					\$477.48	\$473.35	\$4.13
TOTAL LOCATION: F51456						\$477.48	\$473.35	\$4.13
F51457		357C		1974		\$384.23	\$384.23	\$0.00
F51457		357C		1981		\$91.95	\$87.88	\$4.07
		TOTAL FRC: 357C				\$476.18	\$472.11	\$4.07
	TOTAL ACCOUNT: TOTAL					\$476.18	\$472.11	\$4.07
TOTAL LOCATION: F51457						\$476.18	\$472.11	\$4.07
F51458	2111 LAND	20C		1982		\$747.10	\$0.00	\$747.10
		TOTAL FRC: 20C				\$747.10	\$0.00	\$747.10
TOTAL ACCOUNT: 2111 LAND						\$747.10	\$0.00	\$747.10

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LOCATION	ACCOUNT DESCRIPTION	FRC	A/C	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51458	2121 BUILDINGS	210C		1982		\$18,331.15	\$6,089.62	\$12,241.53
		<b>TOTAL FRC: 210C</b>				<b>\$18,331.15</b>	<b>\$6,089.62</b>	<b>\$12,241.53</b>
	<b>TOTAL ACCOUNT: 2121 BUILDINGS</b>					<b>\$18,331.15</b>	<b>\$6,089.62</b>	<b>\$12,241.53</b>
F51458	2232 CIRCUIT DIGITAL	257C		1955		\$276.08	\$276.08	\$0.00
F51458		257C		1974		\$559.52	\$559.52	\$0.00
F51458		257C		1979		\$845.57	\$820.91	\$24.66
F51458		257C		1980		\$1,018.83	\$981.72	\$37.11
F51458		257C		1981		\$32,246.77	\$30,819.40	\$1,427.37
F51458		257C		1982		\$27,184.78	\$25,740.11	\$1,444.67
F51458		257C		1983		\$1,625.49	\$1,503.18	\$122.31
F51458		257C		1984		\$533.23	\$517.13	\$16.10
F51458		257C		1985		\$11,621.44	\$11,172.67	\$448.77
F51458		257C		1986		\$1,497.30	\$1,425.52	\$71.78
F51458		257C		1988		\$4,999.60	\$4,502.87	\$496.73
F51458		257C		1989		\$784.60	\$681.37	\$103.23
F51458		257C		1990		\$983.84	\$817.71	\$166.13
F51458		257C		1991		\$1,216.33	\$957.60	\$258.73
F51458		257C		1992		\$343.28	\$252.19	\$91.09
F51458		257C		1993		\$819.45	\$549.05	\$270.40
F51458		257C		1997		\$101.66	\$13.47	\$88.19
		<b>TOTAL FRC: 257C</b>				<b>\$86,657.77</b>	<b>\$81,590.48</b>	<b>\$5,067.29</b>
	<b>TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL</b>					<b>\$86,657.77</b>	<b>\$81,590.48</b>	<b>\$5,067.29</b>
	<b>TOTAL LOCATION: F51458</b>					<b>\$105,736.02</b>	<b>\$87,680.09</b>	<b>\$18,055.93</b>
F51462		357C		1979		\$34.66	\$33.65	\$1.01
F51462		357C		1980		\$97.56	\$94.01	\$3.55
		<b>TOTAL FRC: 357C</b>				<b>\$132.22</b>	<b>\$127.66</b>	<b>\$4.56</b>

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SUMMARY NET BOOK COST  
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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
TOTAL ACCOUNT: TOTAL						\$132.22	\$127.66	\$4.56
TOTAL LOCATION: F51462						\$132.22	\$127.66	\$4.56
F51467		357C		1990		\$2,659.23	\$2,210.20	\$449.03
TOTAL FRC: 357C						\$2,659.23	\$2,210.20	\$449.03
TOTAL ACCOUNT: TOTAL						\$2,659.23	\$2,210.20	\$449.03
TOTAL LOCATION: F51467						\$2,659.23	\$2,210.20	\$449.03
F51468		357C		1989		\$302.66	\$262.84	\$39.82
F51468		357C		1990		\$2,927.60	\$2,433.25	\$494.35
TOTAL FRC: 357C						\$3,230.26	\$2,696.09	\$534.17
TOTAL ACCOUNT: TOTAL						\$3,230.26	\$2,696.09	\$534.17
TOTAL LOCATION: F51468						\$3,230.26	\$2,696.09	\$534.17
F51470	2111 LAND	20C		1949		\$166.96	\$0.00	\$166.96
F51470		20C		1950		\$18,000.00	\$0.00	\$18,000.00
F51470		20C		1951		\$978.66	\$0.00	\$978.66
F51470		20C		1954		\$409.05	\$0.00	\$409.05
F51470		20C		1955		\$495.07	\$0.00	\$495.07
F51470		20C		1956		\$33.93	\$0.00	\$33.93
F51470		20C		1960		\$1,037.42	\$0.00	\$1,037.42
F51470		20C		1966		\$75.00	\$0.00	\$75.00
F51470		20C		1975		\$125.33	\$0.00	\$125.33
F51470		20C		1976		\$125.33	\$0.00	\$125.33
F51470		20C		1977		\$267.08	\$0.00	\$267.08
F51470		20C		1978		\$267.08	\$0.00	\$267.08
F51470		20C		1979		\$267.08	\$0.00	\$267.08

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LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		20C		1980		\$267.08	\$0.00	\$267.08
F51470		20C		1981		\$267.08	\$0.00	\$267.08
F51470		20C		1982		\$267.08	\$0.00	\$267.08
F51470		20C		1983		\$267.08	\$0.00	\$267.08
F51470		20C		1984		\$1,266.36	\$0.00	\$1,266.36
F51470		20C		1985		\$1,266.30	\$0.00	\$1,266.30
F51470		20C		1986		\$1,266.30	\$0.00	\$1,266.30
F51470		20C		1987		\$1,266.30	\$0.00	\$1,266.30
F51470		20C		1988		\$1,266.30	\$0.00	\$1,266.30
F51470		20C		1989		\$1,266.30	\$0.00	\$1,266.30
TOTAL FRC: 20C						\$30,914.17	\$0.00	\$30,914.17
TOTAL ACCOUNT: 2111 LAND						\$30,914.17	\$0.00	\$30,914.17
F51470	2121 BUILDINGS	110C		1951		\$61,205.14	\$33,922.71	\$27,282.43
F51470		110C		1952		\$560.00	\$364.03	\$195.97
F51470		110C		1953		\$602.00	\$373.90	\$228.10
F51470		110C		1954		\$17,799.13	\$10,866.57	\$6,932.56
F51470		110C		1955		\$22,300.86	\$11,688.69	\$10,612.17
F51470		110C		1956		\$3,942.00	\$2,378.59	\$1,563.41
F51470		110C		1957		\$72.00	\$34.97	\$37.03
F51470		110C		1958		\$637.00	\$327.09	\$309.91
F51470		110C		1960		\$52,166.44	\$28,467.87	\$23,698.57
F51470		110C		1961		\$12,044.76	\$6,498.16	\$5,546.60
F51470		110C		1962		\$2,059.00	\$1,114.46	\$944.54
F51470		110C		1963		\$1,559.98	\$972.49	\$587.49
F51470		110C		1964		\$1,671.00	\$1,036.72	\$634.28
F51470		110C		1965		\$2,069.00	\$1,044.69	\$1,024.31
F51470		110C		1966		\$285.00	\$160.40	\$124.60
F51470		110C		1968		\$57,123.91	\$26,121.79	\$31,002.12
F51470		110C		1969		\$2,805.42	\$1,294.77	\$1,510.65
F51470		110C		1970		\$3,460.66	\$1,493.88	\$1,966.78
F51470		110C		1971		\$2,020.61	\$716.76	\$1,303.85
F51470		110C		1972		\$5,536.13	\$2,090.51	\$3,445.62
F51470		110C		1973		\$6,044.93	\$1,970.45	\$4,074.48
F51470		110C		1974		\$131,674.25	\$50,544.11	\$81,130.14
F51470		110C		1975		\$4,037.89	\$1,621.07	\$2,416.82

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							RESERVE	NET BOOK COST
F51470		110C		1976		\$3,165.19	\$1,211.24	\$1,953.95
F51470		110C		1978		\$13,932.22	\$3,668.97	\$10,263.25
F51470		110C		1979		\$11,109.62	\$3,107.53	\$8,002.09
F51470		110C		1980		\$187,708.24	\$73,920.88	\$123,788.36
F51470		110C		1981		\$60,044.71	\$17,552.01	\$42,492.70
F51470		110C		1982		\$3,864.18	\$1,283.68	\$2,580.50
F51470		110C		1983		\$1,032.77	\$288.89	\$743.88
F51470		110C		1984		\$23,892.65	\$7,596.09	\$16,296.56
F51470		110C		1985		\$9,621.21	\$2,360.81	\$7,260.40
F51470		110C		1986		\$22,800.38	\$6,391.82	\$16,408.56
F51470		110C		1987		\$2,986.12	\$725.04	\$2,261.08
F51470		110C		1988		\$108,066.71	\$23,951.57	\$84,115.14
F51470		110C		1989		\$17,358.72	\$3,349.47	\$14,009.25
F51470		110C		1990		\$16,867.31	\$2,851.33	\$14,015.98
F51470		110C		1991		\$13,601.97	\$2,052.01	\$11,549.96
F51470		110C		1992		\$1,227.20	\$167.86	\$1,059.34
F51470		110C		1994		\$120,221.69	\$9,941.52	\$110,280.17
F51470		110C		1995		\$30,197.11	\$1,457.20	\$28,739.91
F51470		110C		1997		\$36,715.95	\$430.73	\$36,285.22
F51470		110C		1998		\$4,853.28	\$83.19	\$4,770.09
TOTAL FRC: 110C						\$1,090,945.34	\$347,496.49	\$743,448.85
TOTAL ACCOUNT: 2121 BUILDINGS						\$1,090,945.34	\$347,496.49	\$743,448.85
F51470	2211 ANALOG SWEQUIP	77C		1975		\$1,304.85	\$873.55	\$431.30
F51470		77C		1977		\$1,157.28	\$770.01	\$387.25
F51470		77C		1978		\$1,855.98	\$1,230.59	\$625.39
F51470		77C		1979		\$56,275.79	\$37,172.29	\$19,103.50
F51470		77C		1980		\$7,741.02	\$5,091.52	\$2,649.50
F51470		77C		1981		\$3,167,533.32	\$2,073,543.81	\$1,093,989.51
F51470		77C		1982		\$551,512.91	\$359,118.56	\$192,394.35
F51470		77C		1983		\$178,576.84	\$115,582.78	\$62,994.06
F51470		77C		1984		\$68,569.49	\$44,077.52	\$24,491.97
F51470		77C		1985		\$3,425.19	\$2,184.38	\$1,240.81
F51470		77C		1986		\$92,820.08	\$58,654.39	\$34,165.69
F51470		77C		1987		\$4,228.48	\$2,643.23	\$1,585.25
F51470		77C		1988		\$42,532.59	\$26,244.49	\$16,288.10

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**SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998**

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		77C		1989		\$178.92	\$108.67	\$70.25
F51470		77C		1990		\$63,801.17	\$37,998.27	\$25,802.90
F51470		77C		1991		\$8,196.40	\$4,760.51	\$3,435.89
F51470		77C		1992		\$3,537.78	\$1,987.48	\$1,550.30
F51470		77C		1993		\$24,847.27	\$13,329.20	\$11,518.07
F51470		77C		1994		\$3,799.98	\$1,903.53	\$1,896.45
F51470		77C		1995		\$58,753.75	\$26,297.35	\$32,456.40
F51470		77C		1996		\$2,795.93	\$1,002.42	\$1,793.51
F51470		77C		1997		\$55,114.92	\$9,904.03	\$45,210.89
F51470		77C		1998		\$680.41	\$3.89	\$676.52
<b>TOTAL FRC: 77C</b>						<b>\$4,399,240.33</b>	<b>\$2,824,482.47</b>	<b>\$1,574,757.86</b>
<b>TOTAL ACCOUNT: 2211 ANALOG SW EQUIP</b>						<b>\$4,399,240.33</b>	<b>\$2,824,482.47</b>	<b>\$1,574,757.86</b>
F51470	2212 DIGITAL SW EQUIP	377C		1990		\$119.78	\$88.24	\$31.54
F51470		377C		1991		\$1,857.26	\$1,251.74	\$605.52
F51470		377C		1993		\$55.91	\$29.24	\$26.67
F51470		377C		1996		\$671.79	\$143.19	\$528.60
<b>TOTAL FRC: 377C</b>						<b>\$2,704.74</b>	<b>\$1,512.41</b>	<b>\$1,192.33</b>
<b>TOTAL ACCOUNT: 2212 DIGITAL SW EQUIP</b>						<b>\$2,704.74</b>	<b>\$1,512.41</b>	<b>\$1,192.33</b>
F51470	2231 RADIO SYSTEMS	67C		1981		\$20.12	\$20.12	\$0.00
F51470		67C		1985		\$115,465.38	\$114,118.34	\$1,347.04
F51470		67C		1989		\$20,734.99	\$17,504.84	\$3,230.15
F51470		67C		1991		\$8,777.36	\$6,218.37	\$2,558.99
F51470		67C		1992		\$228.50	\$143.34	\$85.16
F51470		67C		1993		\$18.78	\$10.06	\$8.72
F51470		67C		1995		\$5,400.00	\$1,739.75	\$3,660.25
<b>TOTAL FRC: 67C</b>						<b>\$150,645.13</b>	<b>\$139,754.81</b>	<b>\$10,890.32</b>
<b>TOTAL ACCOUNT: 2231 RADIO SYSTEMS</b>						<b>\$150,645.13</b>	<b>\$139,754.81</b>	<b>\$10,890.32</b>

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							RESERVE	NET BOOK COST
F51470	2232 CIRCUIT DDS	157C		1990		\$207.34	\$128.02	\$79.32
F51470		157C		1992		\$3,121.70	\$1,704.24	\$1,417.46
F51470		157C		1993		\$900.51	\$446.66	\$453.85
F51470		157C		1994		\$12,016.42	\$5,181.32	\$6,835.10
F51470		157C		1995		\$4,966.05	\$1,702.08	\$3,263.97
F51470		157C		1996		\$2,894.88	\$595.32	\$2,299.56
F51470		157C		1997		\$2,590.31	\$177.61	\$2,412.70
F51470		157C		1998		\$3,415.04	\$309.45	\$3,105.59
TOTAL FRC: 157C						\$30,112.25	\$10,244.70	\$19,867.55
TOTAL ACCOUNT: 2232 CIRCUIT DDS						\$30,112.25	\$10,244.70	\$19,867.55
F51470	2232 CIRCUIT DIGITAL	257C		1981		\$89,849.61	\$85,872.51	\$3,977.10
F51470		257C		1982		\$58,402.11	\$55,298.46	\$3,103.65
F51470		257C		1983		\$43,016.73	\$39,779.86	\$3,236.87
F51470		257C		1984		\$11,720.31	\$11,366.37	\$353.94
F51470		257C		1985		\$7,157.31	\$6,880.93	\$276.38
F51470		257C		1986		\$2,927.42	\$2,787.08	\$140.34
F51470		257C		1987		\$146.62	\$136.19	\$10.43
F51470		257C		1988		\$1,543.47	\$1,390.12	\$153.35
F51470		257C		1989		\$2,473.47	\$2,148.02	\$325.45
F51470		257C		1990		\$1,580.89	\$1,297.32	\$283.57
F51470		257C		1991		\$660.20	\$519.76	\$140.44
F51470		257C		1992		\$125.34	\$92.08	\$33.26
F51470		257C		1993		\$703.22	\$471.17	\$232.05
F51470		257C		1994		\$3,073.80	\$1,808.47	\$1,265.33
F51470		257C		1995		\$2,154.78	\$1,037.94	\$1,116.84
F51470		257C		1996		\$1,866.88	\$629.05	\$1,237.83
F51470		257C		1997		\$28,858.34	\$3,822.90	\$25,035.44
F51470		257C		1998		\$958.60	\$45.94	\$912.66
TOTAL FRC: 257C						\$257,199.10	\$215,384.19	\$41,814.91
F51470		357C		1980		\$254.77	\$245.49	\$9.28
F51470		357C		1981		\$1,067.06	\$1,019.83	\$47.23
F51470		357C		1982		\$73,603.34	\$69,691.86	\$3,911.48
F51470		357C		1983		\$5,427.59	\$5,019.18	\$408.41

COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		357C		1984		\$4,459.86	\$4,325.18	\$134.68
F51470		357C		1985		\$159,508.61	\$153,349.08	\$6,159.54
F51470		357C		1986		\$157,808.26	\$150,243.09	\$7,565.17
F51470		357C		1987		\$29,758.43	\$27,641.79	\$2,116.64
F51470		357C		1988		\$97,898.33	\$88,171.66	\$9,726.67
F51470		357C		1989		\$17,295.85	\$15,020.16	\$2,275.69
F51470		357C		1990		\$157,316.37	\$130,752.29	\$26,564.08
F51470		357C		1991		\$28,613.81	\$22,527.17	\$6,086.64
F51470		357C		1992		\$154,419.66	\$113,446.13	\$40,973.53
F51470		357C		1993		\$5,711.11	\$3,826.55	\$1,884.56
F51470		357C		1994		\$7,771.42	\$4,572.30	\$3,199.12
F51470		357C		1995		\$21,949.09	\$10,572.70	\$11,376.39
F51470		357C		1996		\$5,227.17	\$1,761.30	\$3,465.87
F51470		357C		1997		\$32,607.37	\$4,319.54	\$28,287.83
F51470		357C		1998		\$1,889.88	\$90.58	\$1,799.30
TOTAL FRC: 357C						\$962,587.98	\$806,595.88	\$155,992.10
TOTAL ACCOUNT: 2232 CIRCUIT DIGITAL						\$1,219,787.08	\$1,021,980.07	\$197,807.01
F51470	2232 CIRCUIT ANALOG	57C		1969		\$35,650.65	\$28,326.07	\$7,324.58
F51470		57C		1976		\$2,462.04	\$1,919.17	\$542.87
F51470		57C		1977		\$140.40	\$109.15	\$31.25
F51470		57C		1978		\$71.43	\$55.36	\$16.07
F51470		57C		1979		\$2,071.63	\$1,599.89	\$471.74
F51470		57C		1980		\$50,862.77	\$38,968.29	\$11,694.48
F51470		57C		1981		\$104,520.65	\$80,019.06	\$24,501.59
F51470		57C		1982		\$22,921.82	\$17,453.39	\$5,468.43
F51470		57C		1983		\$21,598.04	\$16,341.27	\$5,256.77
F51470		57C		1984		\$63,330.68	\$47,800.69	\$15,530.00
F51470		57C		1985		\$25,847.03	\$19,360.60	\$6,486.44
F51470		57C		1986		\$93,560.54	\$69,454.03	\$24,106.51
F51470		57C		1987		\$1,646.13	\$1,209.03	\$437.10
F51470		57C		1988		\$3,793.31	\$2,750.77	\$1,042.54
F51470		57C		1989		\$24,403.36	\$17,115.52	\$7,287.84
F51470		57C		1990		\$1,263.22	\$842.48	\$420.74
F51470		57C		1991		\$860.35	\$538.49	\$321.86
F51470		57C		1992		\$1,676.86	\$966.94	\$709.92

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

**SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998**

							JR		
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST	
F51470		57C		1993		\$22,297.27	\$11,528.83	\$10,768.44	
F51470		57C		1994		\$749.84	\$333.18	\$416.66	
F51470		57C		1995		\$4,690.57	\$1,663.18	\$3,027.39	
F51470		57C		1996		\$1,187.58	\$287.40	\$900.18	
F51470		57C		1997		\$62.11	\$5.96	\$56.15	
F51470		57C		1998		\$281.97	\$4.52	\$277.45	
TOTAL FRC: 57C						\$485,750.25	\$358,653.24	\$127,097.01	
F51470		457C		1975		\$365.58	\$285.66	\$79.92	
F51470		457C		1976		\$249.86	\$194.77	\$55.09	
F51470		457C		1978		\$8,664.90	\$6,715.36	\$1,949.54	
F51470		457C		1979		\$797.81	\$616.14	\$181.67	
F51470		457C		1980		\$874.52	\$672.65	\$201.87	
F51470		457C		1981		\$2,993.40	\$2,291.69	\$701.71	
F51470		457C		1982		\$19,859.86	\$15,121.92	\$4,737.94	
F51470		457C		1983		\$2,490.92	\$1,884.65	\$606.27	
F51470		457C		1984		\$611.18	\$461.31	\$149.87	
F51470		457C		1985		\$620.67	\$464.91	\$155.76	
F51470		457C		1988		\$721.37	\$523.11	\$198.26	
F51470		457C		1990		\$1,465.35	\$977.29	\$488.06	
F51470		457C		1992		\$67.42	\$38.88	\$28.54	
F51470		457C		1993		\$108.55	\$56.13	\$52.42	
F51470		457C		1996		\$3,081.75	\$745.79	\$2,335.96	
TOTAL FRC: 457C						\$42,973.14	\$31,050.26	\$11,922.88	
TOTAL ACCOUNT: 2232 CIRCUIT ANALOG						\$528,723.39	\$389,703.50	\$139,019.89	
F51470	2411 POLE LINES	1C	1120	1910	1	\$25.25	\$25.25	\$0.00	
F51470		1C	1120	1930	1	\$25.25	\$25.25	\$0.00	
F51470		1C	1120	1952	3	\$75.75	\$75.75	\$0.00	
F51470		1C	1120	1953	1	\$25.25	\$25.25	\$0.00	
F51470		1C	1120	1962	1	\$25.25	\$25.25	\$0.00	
POLE 016 TO 022 FT					TOTAL AIC: 1120	7	\$176.75	\$176.75	\$0.00
F51470		1C	1125	1952	6	\$273.18	\$273.18	\$0.00	

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		1C	1125	1953	3	\$136.59	\$136.59	\$0.00
F51470		1C	1125	1955	2	\$91.06	\$91.06	\$0.00
F51470		1C	1125	1956	1	\$45.53	\$45.53	\$0.00
F51470		1C	1125	1960	2	\$91.06	\$91.06	\$0.00
F51470		1C	1125	1962	2	\$91.06	\$91.06	\$0.00
F51470		1C	1125	1967	1	\$45.53	\$45.53	\$0.00
F51470		1C	1125	1972	1	\$45.53	\$45.53	\$0.00
F51470		1C	1125	1973	1	\$45.53	\$45.53	\$0.00
F51470		1C	1125	1974	1	\$45.53	\$45.53	\$0.00
F51470		1C	1125	1984	2	\$1,169.80	\$1,169.80	\$0.00
POLE 025 FT			TOTAL AIC: 1125		22	\$2,080.40	\$2,080.40	\$0.00
F51470		1C	1130	1935	1	\$65.38	\$65.38	\$0.00
F51470		1C	1130	1947	2	\$130.76	\$130.76	\$0.00
F51470		1C	1130	1950	2	\$130.76	\$130.76	\$0.00
F51470		1C	1130	1951	1	\$65.38	\$65.38	\$0.00
F51470		1C	1130	1952	2	\$130.76	\$130.76	\$0.00
F51470		1C	1130	1954	2	\$130.76	\$130.76	\$0.00
F51470		1C	1130	1955	1	\$65.38	\$65.38	\$0.00
F51470		1C	1130	1957	1	\$65.38	\$65.38	\$0.00
F51470		1C	1130	1959	3	\$196.14	\$196.14	\$0.00
F51470		1C	1130	1960	2	\$130.76	\$130.76	\$0.00
F51470		1C	1130	1961	1	\$65.38	\$65.38	\$0.00
F51470		1C	1130	1966	1	\$65.38	\$65.38	\$0.00
F51470		1C	1130	1967	2	\$130.76	\$130.76	\$0.00
F51470		1C	1130	1969	1	\$65.38	\$65.38	\$0.00
F51470		1C	1130	1974	1	\$65.38	\$65.38	\$0.00
F51470		1C	1130	1982	1	\$520.13	\$520.13	\$0.00
F51470		1C	1130	1984	1	\$758.03	\$758.03	\$0.00
F51470		1C	1130	1985	1	\$802.08	\$802.08	\$0.00
POLE 030 FT			TOTAL AIC: 1130		26	\$3,583.98	\$3,583.98	\$0.00
F51470		1C	1135	1929	19	\$1,497.96	\$1,497.96	\$0.00
F51470		1C	1135	1930	2	\$157.68	\$157.68	\$0.00
F51470		1C	1135	1931	2	\$157.68	\$157.68	\$0.00
F51470		1C	1135	1935	1	\$78.84	\$78.84	\$0.00
F51470		1C	1135	1940	1	\$78.84	\$78.84	\$0.00

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		1C	1135	1942	1	\$78.84	\$78.84	\$0.00
F51470		1C	1135	1946	1	\$78.84	\$78.84	\$0.00
F51470		1C	1135	1947	1	\$78.84	\$78.84	\$0.00
F51470		1C	1135	1948	8	\$630.72	\$630.72	\$0.00
F51470		1C	1135	1949	3	\$236.52	\$236.52	\$0.00
F51470		1C	1135	1952	29	\$2,286.36	\$2,286.36	\$0.00
F51470		1C	1135	1953	8	\$630.72	\$630.72	\$0.00
F51470		1C	1135	1954	16	\$1,261.44	\$1,261.44	\$0.00
F51470		1C	1135	1955	4	\$315.36	\$315.36	\$0.00
F51470		1C	1135	1956	10	\$788.40	\$788.40	\$0.00
F51470		1C	1135	1957	8	\$630.72	\$630.72	\$0.00
F51470		1C	1135	1958	3	\$236.52	\$236.52	\$0.00
F51470		1C	1135	1959	2	\$157.68	\$157.68	\$0.00
F51470		1C	1135	1960	7	\$551.88	\$551.88	\$0.00
F51470		1C	1135	1962	3	\$236.52	\$236.52	\$0.00
F51470		1C	1135	1963	2	\$157.68	\$157.68	\$0.00
F51470		1C	1135	1964	1	\$78.84	\$78.84	\$0.00
F51470		1C	1135	1977	1	\$78.84	\$78.84	\$0.00
F51470		1C	1135	1983	2	\$1,854.60	\$1,854.60	\$0.00
F51470		1C	1135	1986	1	\$900.45	\$900.45	\$0.00
F51470		1C	1135	1988	1	\$1,056.53	\$1,056.53	\$0.00
F51470		1C	1135	1990	1	\$916.40	\$916.40	\$0.00
POLE 035 FT			TOTAL AIC: 1135		138	\$15,213.70	\$15,213.70	\$0.00
F51470		1C	1140	1929	7	\$758.66	\$758.66	\$0.00
F51470		1C	1140	1941	2	\$216.76	\$216.76	\$0.00
F51470		1C	1140	1944	1	\$108.38	\$108.38	\$0.00
F51470		1C	1140	1946	2	\$216.76	\$216.76	\$0.00
F51470		1C	1140	1947	2	\$216.76	\$216.76	\$0.00
F51470		1C	1140	1948	4	\$433.52	\$433.52	\$0.00
F51470		1C	1140	1949	1	\$108.38	\$108.38	\$0.00
F51470		1C	1140	1950	1	\$108.38	\$108.38	\$0.00
F51470		1C	1140	1952	79	\$8,588.90	\$8,588.90	\$0.00
F51470		1C	1140	1953	39	\$4,226.82	\$4,226.82	\$0.00
F51470		1C	1140	1954	5	\$541.90	\$541.90	\$0.00
F51470		1C	1140	1955	9	\$975.42	\$975.42	\$0.00
F51470		1C	1140	1956	16	\$1,734.08	\$1,734.08	\$0.00
F51470		1C	1140	1957	4	\$433.52	\$433.52	\$0.00

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

**SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998**

							JR	
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
F51470		1C	1140	1958	5	\$541.90	\$541.90	\$0.00
F51470		1C	1140	1959	11	\$1,192.18	\$1,192.18	\$0.00
F51470		1C	1140	1960	10	\$1,083.80	\$1,083.80	\$0.00
F51470		1C	1140	1961	13	\$1,408.94	\$1,408.94	\$0.00
F51470		1C	1140	1962	2	\$216.76	\$216.76	\$0.00
F51470		1C	1140	1963	4	\$433.52	\$433.52	\$0.00
F51470		1C	1140	1964	2	\$216.76	\$216.76	\$0.00
F51470		1C	1140	1965	1	\$108.38	\$108.38	\$0.00
F51470		1C	1140	1966	8	\$867.04	\$867.04	\$0.00
F51470		1C	1140	1967	27	\$2,926.26	\$2,926.26	\$0.00
F51470		1C	1140	1968	2	\$216.76	\$216.76	\$0.00
F51470		1C	1140	1969	10	\$1,083.80	\$1,083.80	\$0.00
F51470		1C	1140	1974	1	\$108.38	\$108.38	\$0.00
F51470		1C	1140	1975	2	\$216.76	\$216.76	\$0.00
F51470		1C	1140	1976	1	\$108.38	\$108.38	\$0.00
F51470		1C	1140	1977	1	\$108.38	\$108.38	\$0.00
F51470		1C	1140	1981	1	\$108.38	\$108.38	\$0.00
F51470		1C	1140	1982	2	\$1,326.16	\$1,326.16	\$0.00
F51470		1C	1140	1984	1	\$1,088.84	\$1,088.84	\$0.00
F51470		1C	1140	1985	2	\$2,022.26	\$2,022.26	\$0.00
F51470		1C	1140	1988	1	\$1,330.91	\$1,330.91	\$0.00
F51470		1C	1140	1989	1	\$658.05	\$658.05	\$0.00
F51470		1C	1140	1990	3	\$3,358.62	\$3,358.62	\$0.00
POLE 040 FT			TOTAL AIC: 1140		283	\$39,399.46	\$39,399.46	\$0.00
F51470		1C	1145	1929	2	\$299.22	\$299.22	\$0.00
F51470		1C	1145	1949	2	\$299.22	\$299.22	\$0.00
F51470		1C	1145	1952	2	\$299.22	\$299.22	\$0.00
F51470		1C	1145	1953	7	\$1,047.27	\$1,047.27	\$0.00
F51470		1C	1145	1955	1	\$149.61	\$149.61	\$0.00
F51470		1C	1145	1963	1	\$149.61	\$149.61	\$0.00
F51470		1C	1145	1974	1	\$149.61	\$149.61	\$0.00
POLE 045 FT AND OVER			TOTAL AIC: 1145		16	\$2,393.76	\$2,393.76	\$0.00
TOTAL FRC: 1C					492	\$62,848.05	\$62,848.05	\$0.00

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

							JR	
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
	TOTAL ACCOUNT: 2411 POLE LINES				492	\$62,848.05	\$62,848.05	\$0.00
F51470	2421 AERIAL CABLE MET	52C	2308	1995	1	\$7,256.70	\$2,869.63	\$4,387.07
	TERMINAL CABLE OUTSIDE 1200PR 1051 TOTAL AIC: 2308				1	\$7,256.70	\$2,869.63	\$4,387.07
F51470		52C	3673	1926	442	\$1,029.86	\$1,029.86	\$0.00
	CABLE COMP 0317PR 7Q19 303P24 TOTAL AIC: 3673				442	\$1,029.86	\$1,029.86	\$0.00
F51470		52C	3999	1952	387	\$1,404.81	\$1,404.81	\$0.00
	CABLE COMP 0644PR 19Q19 606P24 TOTAL AIC: 3999				387	\$1,404.81	\$1,404.81	\$0.00
F51470		52C	5360	1916	100	\$85.00	\$85.00	\$0.00
F51470		52C	5360	1922	55	\$46.75	\$46.75	\$0.00
F51470		52C	5360	1932	8	\$6.80	\$6.80	\$0.00
F51470		52C	5360	1952	15	\$12.75	\$12.75	\$0.00
	CABLE 0025PR 22G 0021-0038PR TOTAL AIC: 5360				178	\$151.30	\$151.30	\$0.00
F51470		52C	5362	1950	72	\$64.08	\$64.08	\$0.00
F51470		52C	5362	1966	65	\$57.85	\$57.85	\$0.00
F51470		52C	5362	1976	8	\$7.12	\$7.12	\$0.00
	CABLE 0025PR 24G 0021-0038PR TOTAL AIC: 5362				145	\$129.05	\$129.05	\$0.00
F51470		52C	5366	1948	769	\$653.65	\$653.65	\$0.00
F51470		52C	5366	1950	860	\$731.00	\$731.00	\$0.00
F51470		52C	5366	1953	91	\$77.35	\$77.35	\$0.00
F51470		52C	5366	1956	41	\$34.85	\$34.85	\$0.00
F51470		52C	5366	1957	140	\$119.00	\$119.00	\$0.00
F51470		52C	5366	1958	7	\$5.95	\$5.95	\$0.00
F51470		52C	5366	1966	405	\$344.25	\$344.25	\$0.00
F51470		52C	5366	1969	40	\$34.00	\$34.00	\$0.00
F51470		52C	5366	1971	3	\$2.55	\$2.55	\$0.00
F51470		52C	5366	1972	40	\$34.00	\$34.00	\$0.00
F51470		52C	5366	1977	27	\$22.95	\$22.95	\$0.00

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		52C	5366	1982	175	\$535.50	\$535.50	\$0.00
F51470		52C	5366	1986	311	\$2,708.81	\$2,708.81	\$0.00
F51470		52C	5366	1988	226	\$971.80	\$939.28	\$32.52
F51470		52C	5366	1991	296	\$2,439.04	\$1,989.46	\$449.58
CABLE 0025PR 26G 0021-0038PR			TOTAL AIC: 5366		3,431	\$8,714.70	\$8,232.59	\$482.11
F51470		52C	5376	1980	20	\$24.20	\$24.20	\$0.00
CABLE 0050PR 22G 0039-0063PR			TOTAL AIC: 5376		20	\$24.20	\$24.20	\$0.00
F51470		52C	5378	1928	24	\$25.44	\$25.44	\$0.00
F51470		52C	5378	1929	859	\$910.54	\$910.54	\$0.00
F51470		52C	5378	1949	105	\$111.30	\$111.30	\$0.00
F51470		52C	5378	1950	556	\$589.36	\$589.36	\$0.00
F51470		52C	5378	1956	2,555	\$2,708.30	\$2,708.30	\$0.00
F51470		52C	5378	1959	18	\$19.08	\$19.08	\$0.00
F51470		52C	5378	1964	279	\$295.74	\$295.74	\$0.00
F51470		52C	5378	1967	213	\$225.78	\$225.78	\$0.00
F51470		52C	5378	1968	60	\$63.60	\$63.60	\$0.00
F51470		52C	5378	1970	5	\$5.30	\$5.30	\$0.00
F51470		52C	5378	1971	70	\$74.20	\$74.20	\$0.00
F51470		52C	5378	1972	255	\$270.30	\$270.30	\$0.00
F51470		52C	5378	1973	84	\$89.04	\$89.04	\$0.00
F51470		52C	5378	1982	20	\$72.40	\$72.40	\$0.00
F51470		52C	5378	1983	6	\$42.78	\$42.78	\$0.00
F51470		52C	5378	1987	1	\$12.39	\$12.23	\$0.16
F51470		52C	5378	1998	20	\$160.80	\$3.06	\$157.74
CABLE 0050PR 24G 0039-0063PR			TOTAL AIC: 5378		5,130	\$5,676.35	\$5,518.45	\$157.90
F51470		52C	5380	1935	24	\$25.68	\$25.68	\$0.00
F51470		52C	5380	1947	184	\$196.88	\$196.88	\$0.00
F51470		52C	5380	1948	15	\$16.05	\$16.05	\$0.00
F51470		52C	5380	1950	235	\$251.45	\$251.45	\$0.00
F51470		52C	5380	1952	1,986	\$2,125.02	\$2,125.02	\$0.00
F51470		52C	5380	1953	7,015	\$7,506.05	\$7,506.05	\$0.00
F51470		52C	5380	1954	5,258	\$5,626.06	\$5,626.06	\$0.00
F51470		52C	5380	1955	352	\$376.64	\$376.64	\$0.00

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		52C	5380	1959	2,684	\$2,871.88	\$2,871.88	\$0.00
F51470		52C	5380	1961	800	\$856.00	\$856.00	\$0.00
F51470		52C	5380	1962	1,305	\$1,396.35	\$1,396.35	\$0.00
F51470		52C	5380	1965	2,512	\$2,687.84	\$2,687.84	\$0.00
F51470		52C	5380	1967	296	\$316.72	\$316.72	\$0.00
F51470		52C	5380	1968	120	\$128.40	\$128.40	\$0.00
F51470		52C	5380	1969	965	\$1,032.55	\$1,032.55	\$0.00
F51470		52C	5380	1971	30	\$32.10	\$32.10	\$0.00
F51470		52C	5380	1972	138	\$147.66	\$147.66	\$0.00
F51470		52C	5380	1974	1,667	\$1,783.69	\$1,783.69	\$0.00
F51470		52C	5380	1979	70	\$74.90	\$74.90	\$0.00
F51470		52C	5380	1980	1,610	\$1,722.70	\$1,722.70	\$0.00
F51470		52C	5380	1981	717	\$767.19	\$767.19	\$0.00
F51470		52C	5380	1982	1,049	\$3,556.11	\$3,556.11	\$0.00
F51470		52C	5380	1985	882	\$8,361.36	\$8,361.36	\$0.00
F51470		52C	5380	1987	101	\$1,166.55	\$1,151.28	\$15.27
F51470		52C	5380	1989	40	\$320.40	\$302.58	\$17.82
F51470		52C	5380	1991	4,623	\$40,035.18	\$32,655.60	\$7,379.58
CABLE 0050PR 26G 0039-0063PR			TOTAL AIC: 5380		34,678	\$83,381.41	\$75,968.74	\$7,412.67
F51470		52C	5394	1953	11	\$10.45	\$10.45	\$0.00
F51470		52C	5394	1965	284	\$269.80	\$269.80	\$0.00
CABLE 0075PR 26G 0064-0088PR			TOTAL AIC: 5394		295	\$280.25	\$280.25	\$0.00
F51470		52C	5402	1954	400	\$692.00	\$692.00	\$0.00
CABLE 0100PR 19G 0089-0125PR			TOTAL AIC: 5402		400	\$692.00	\$692.00	\$0.00
F51470		52C	5406	1982	35	\$197.75	\$197.75	\$0.00
CABLE 0100PR 22G 0089-0125PR			TOTAL AIC: 5406		35	\$197.75	\$197.75	\$0.00
F51470		52C	5408	1929	163	\$241.24	\$241.24	\$0.00
F51470		52C	5408	1968	30	\$44.40	\$44.40	\$0.00
F51470		52C	5408	1974	30	\$44.40	\$44.40	\$0.00
F51470		52C	5408	1977	5	\$7.40	\$7.40	\$0.00
F51470		52C	5408	1980	13	\$19.24	\$19.24	\$0.00

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		52C	5408	1982	20	\$97.80	\$97.80	\$0.00
F51470		52C	5408	1989	20	\$206.80	\$195.30	\$11.50
F51470		52C	5408	1994	120	\$768.00	\$397.85	\$370.15
F51470		52C	5408	1995	110	\$1,926.10	\$761.67	\$1,164.43
F51470		52C	5408	1996	30	\$434.40	\$111.63	\$322.77
CABLE 0100PR 24G 0089-0125PR			TOTAL AIC: 5408		541	\$3,789.78	\$1,920.93	\$1,868.85
F51470		52C	5412	1950	24	\$33.36	\$33.36	\$0.00
F51470		52C	5412	1952	8	\$11.12	\$11.12	\$0.00
F51470		52C	5412	1954	556	\$772.84	\$772.84	\$0.00
F51470		52C	5412	1955	11	\$15.29	\$15.29	\$0.00
F51470		52C	5412	1957	93	\$129.27	\$129.27	\$0.00
F51470		52C	5412	1959	320	\$444.80	\$444.80	\$0.00
F51470		52C	5412	1960	1,005	\$1,396.95	\$1,396.95	\$0.00
F51470		52C	5412	1967	200	\$278.00	\$278.00	\$0.00
F51470		52C	5412	1969	333	\$462.87	\$462.87	\$0.00
F51470		52C	5412	1970	56	\$77.84	\$77.84	\$0.00
F51470		52C	5412	1972	235	\$326.65	\$326.65	\$0.00
F51470		52C	5412	1974	2,256	\$3,135.84	\$3,135.84	\$0.00
F51470		52C	5412	1978	452	\$628.28	\$628.28	\$0.00
F51470		52C	5412	1980	415	\$576.85	\$576.85	\$0.00
F51470		52C	5412	1982	1,548	\$6,888.60	\$6,888.60	\$0.00
F51470		52C	5412	1984	116	\$1,575.28	\$1,575.28	\$0.00
F51470		52C	5412	1985	1,210	\$19,880.30	\$19,880.30	\$0.00
F51470		52C	5412	1986	1,258	\$14,605.38	\$14,605.38	\$0.00
F51470		52C	5412	1991	4,840	\$32,815.20	\$26,766.46	\$6,048.74
F51470		52C	5412	1992	426	\$10,224.00	\$7,427.22	\$2,796.78
F51470		52C	5412	1994	85	\$498.10	\$258.04	\$240.06
CABLE 0100PR 26G 0089-0125PR			TOTAL AIC: 5412		15,447	\$94,776.82	\$85,691.23	\$9,085.59
F51470		52C	5434	1916	115	\$315.10	\$315.10	\$0.00
F51470		52C	5434	1952	1,066	\$2,920.84	\$2,920.84	\$0.00
CABLE 0200PR 22G 0176-0250PR			TOTAL AIC: 5434		1,181	\$3,235.94	\$3,235.94	\$0.00
F51470		52C	5436	1967	30	\$63.00	\$63.00	\$0.00
F51470		52C	5436	1968	30	\$63.00	\$63.00	\$0.00

COMPANY: US WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
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 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		52C	5436	1989	30	\$63.00	\$63.00	\$0.00
F51470		52C	5436	1971	10	\$21.00	\$21.00	\$0.00
F51470		52C	5436	1978	10	\$21.00	\$21.00	\$0.00
F51470		52C	5436	1980	10	\$21.00	\$21.00	\$0.00
F51470		52C	5436	1982	35	\$255.15	\$255.15	\$0.00
F51470		52C	5436	1983	26	\$362.70	\$362.70	\$0.00
F51470		52C	5436	1984	30	\$545.10	\$545.10	\$0.00
F51470		52C	5436	1989	30	\$429.60	\$405.71	\$23.89
CABLE 0200PR 24G 0176-0250PR			TOTAL AIC: 5436		241	\$1,844.55	\$1,820.66	\$23.89
F51470		52C	5438	1949	462	\$1,044.12	\$1,044.12	\$0.00
F51470		52C	5438	1968	922	\$2,083.72	\$2,083.72	\$0.00
F51470		52C	5438	1972	2,564	\$5,794.64	\$5,794.64	\$0.00
F51470		52C	5438	1975	412	\$931.12	\$931.12	\$0.00
F51470		52C	5438	1980	35	\$79.10	\$79.10	\$0.00
F51470		52C	5438	1982	1,454	\$9,261.98	\$9,261.98	\$0.00
F51470		52C	5438	1983	1,166	\$14,155.24	\$14,155.24	\$0.00
F51470		52C	5438	1985	1,284	\$26,271.94	\$26,271.94	\$0.00
F51470		52C	5438	1986	944	\$14,160.00	\$14,160.00	\$0.00
F51470		52C	5438	1991	1,868	\$22,509.40	\$18,360.30	\$4,149.10
CABLE 0200PR 26G 0176-0250PR			TOTAL AIC: 5438		11,111	\$96,291.26	\$92,142.16	\$4,149.10
F51470		52C	5450	1983	30	\$519.90	\$519.90	\$0.00
F51470		52C	5450	1996	40	\$418.40	\$107.52	\$310.88
CABLE 0300PR 24G 0251-0350PR			TOTAL AIC: 5450		70	\$938.30	\$627.42	\$310.88
F51470		52C	5452	1947	873	\$2,191.23	\$2,191.23	\$0.00
F51470		52C	5452	1982	1,569	\$12,457.86	\$12,457.86	\$0.00
F51470		52C	5452	1985	270	\$6,528.60	\$6,528.60	\$0.00
F51470		52C	5452	1989	110	\$1,519.10	\$1,434.62	\$84.48
CABLE 0300PR 26G 0251-0350PR			TOTAL AIC: 5452		2,822	\$22,696.79	\$22,612.31	\$84.48
F51470		52C	5460	1916	34	\$149.60	\$149.60	\$0.00
CABLE 0400PR 22G 0351-0425PR			TOTAL AIC: 5460		34	\$149.60	\$149.60	\$0.00

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

**SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998**

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		52C	5462	1969	30	\$89.10	\$89.10	\$0.00
F51470		52C	5462	1974	30	\$89.10	\$89.10	\$0.00
F51470		52C	5462	1976	20	\$59.40	\$59.40	\$0.00
F51470		52C	5462	1986	86	\$2,207.62	\$2,207.62	\$0.00
F51470		52C	5462	1996	30	\$411.00	\$105.62	\$305.38
CABLE 0400PR 24G 0351-0425PR			TOTAL AIC: 5462		196	\$2,856.22	\$2,550.84	\$305.38
F51470		52C	5466	1959	2,365	\$5,368.55	\$5,368.55	\$0.00
F51470		52C	5466	1972	48	\$108.96	\$108.96	\$0.00
F51470		52C	5466	1980	40	\$90.80	\$90.80	\$0.00
F51470		52C	5466	1981	650	\$1,475.50	\$1,475.50	\$0.00
CABLE 0400PR 26G 0351-0425PR			TOTAL AIC: 5466		3,103	\$7,043.81	\$7,043.81	\$0.00
F51470		52C	5488	1971	30	\$99.90	\$99.90	\$0.00
CABLE 0600PR 24G 0501-0750PR			TOTAL AIC: 5488		30	\$99.90	\$99.90	\$0.00
F51470		52C	5492	1947	31	\$85.56	\$85.56	\$0.00
F51470		52C	5492	1952	98	\$270.48	\$270.48	\$0.00
F51470		52C	5492	1989	317	\$2,447.24	\$2,311.15	\$136.09
CABLE 0600PR 26G 0501-0750PR			TOTAL AIC: 5492		446	\$2,803.28	\$2,667.19	\$136.09
TOTAL FRC: 52C					80,364	\$345,464.63	\$317,060.63	\$28,404.00
TOTAL ACCOUNT: 2421 AERIAL CABLE MET					80,364	\$345,464.63	\$317,060.63	\$28,404.00
F51470	2422 UNDGRD CABLE MET	5C		1998		\$132.86	\$7.78	\$125.08
F51470		5C	2757	1901	1	\$1,498.13	\$1,378.41	\$119.72
CASE LOAD COIL 0200PR 0176-0250PR					1	\$1,498.13	\$1,378.41	\$119.72
F51470		5C	2760	1901	1	\$2,534.55	\$2,332.00	\$202.55

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
	CASE LOAD COIL 0450PR 0426-0500PR		TOTAL AIC: 2760		1	\$2,534.55	\$2,332.00	\$202.55
F51470		5C	2761	1901	2	\$7,976.80	\$7,339.34	\$637.46
	CASE LOAD COIL 0600PR 0501-0750PR		TOTAL AIC: 2761		2	\$7,976.80	\$7,339.34	\$637.46
F51470		5C	2765	1982	4	\$122,577.68	\$111,492.03	\$11,085.65
	CASE LOAD COIL 1800PR 1851-1950PR		TOTAL AIC: 2765		4	\$122,577.68	\$111,492.03	\$11,085.65
F51470		5C	2801	1901	2	\$7,536.72	\$6,934.42	\$602.30
F51470		5C	2801	1982	1	\$15,406.42	\$14,013.10	\$1,393.32
	AIR DRYER 7501 SCFD AND OVER		TOTAL AIC: 2801		3	\$22,943.14	\$20,947.52	\$1,995.62
F51470		5C	3673	1926	213	\$215.13	\$215.13	\$0.00
	CABLE COMP 0317PR 7Q19 303P24		TOTAL AIC: 3673		213	\$215.13	\$215.13	\$0.00
F51470		5C	3986	1921	445	\$1,205.95	\$1,205.95	\$0.00
F51470		5C	3986	1951	781	\$2,116.51	\$2,116.51	\$0.00
F51470		5C	3986	1952	386	\$1,046.06	\$1,046.06	\$0.00
	CABLE COMP 0630PR 12Q19 606P26		TOTAL AIC: 3986		1,612	\$4,368.52	\$4,368.52	\$0.00
F51470		5C	3992	1955	576	\$1,693.44	\$1,693.44	\$0.00
	CABLE COMP 0638PR 16Q19 606P26		TOTAL AIC: 3992		576	\$1,693.44	\$1,693.44	\$0.00
F51470		5C	5356	1975	1,191	\$1,202.91	\$1,193.91	\$9.00
F51470		5C	5356	1980	148	\$149.48	\$139.98	\$9.51
	CABLE 0025PR 19G 0021-0038PR		TOTAL AIC: 5356		1,339	\$1,352.39	\$1,333.89	\$18.50
F51470		5C	5360	1982	240	\$969.60	\$881.91	\$87.69
	CABLE 0025PR 22G 0021-0038PR		TOTAL AIC: 5360		240	\$969.60	\$881.91	\$87.69
F51470		5C	5376	1982	295	\$1,436.65	\$1,306.72	\$129.93

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		5C	5376	1984	180	\$2,548.80	\$2,229.72	\$319.08
	CABLE 0050PR 22G 0039-0063PR		TOTAL AIC: 5376		475	\$3,985.45	\$3,536.44	\$449.01
F51470		5C	5378	1982	7,632	\$44,723.52	\$40,678.83	\$4,044.69
F51470		5C	5378	1984	20	\$169.80	\$148.54	\$21.26
	CABLE 0050PR 24G 0039-0063PR		TOTAL AIC: 5378		7,652	\$44,893.32	\$40,827.37	\$4,065.95
F51470		5C	5380	1965	13	\$10.40	\$10.40	\$0.00
	CABLE 0050PR 26G 0039-0063PR		TOTAL AIC: 5380		13	\$10.40	\$10.40	\$0.00
F51470		5C	5408	1980	12	\$28.68	\$26.86	\$1.82
F51470		5C	5408	1989	45	\$132.30	\$79.37	\$52.93
	CABLE 0100PR 24G 0089-0125PR		TOTAL AIC: 5408		57	\$160.98	\$106.23	\$54.75
F51470		5C	5412	1950	12	\$17.52	\$17.52	\$0.00
F51470		5C	5412	1956	150	\$219.00	\$219.00	\$0.00
F51470		5C	5412	1971	15	\$21.90	\$21.90	\$0.00
F51470		5C	5412	1977	148	\$213.16	\$207.37	\$5.79
F51470		5C	5412	1980	125	\$182.50	\$170.90	\$11.60
	CABLE 0100PR 26G 0089-0125PR		TOTAL AIC: 5412		448	\$654.08	\$636.69	\$17.39
F51470		5C	5434	1971	1,104	\$1,600.80	\$1,600.80	\$0.00
F51470		5C	5434	1980	730	\$1,058.50	\$991.19	\$67.31
	CABLE 0200PR 22G 0176-0250PR		TOTAL AIC: 5434		1,834	\$2,659.30	\$2,591.99	\$67.31
F51470		5C	5436	1972	1,375	\$3,093.75	\$3,093.75	\$0.00
F51470		5C	5436	1980	200	\$450.00	\$421.39	\$28.61
F51470		5C	5436	1983	30	\$337.50	\$301.11	\$36.39
	CABLE 0200PR 24G 0176-0250PR		TOTAL AIC: 5436		1,605	\$3,881.25	\$3,816.25	\$65.00
F51470		5C	5448	1947	225	\$483.75	\$483.75	\$0.00

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
	CABLE 0300PR 22G 0251-0350PR		TOTAL AIC: 5448		225	\$483.75	\$483.75	\$0.00
F51470		5C	5450	1993	30	\$498.00	\$158.17	\$339.83
F51470		5C	5450	1997	15	\$195.45	\$6.90	\$188.55
	CABLE 0300PR 24G 0251-0350PR		TOTAL AIC: 5450		45	\$693.45	\$165.07	\$528.38
F51470		5C	5452	1972	130	\$301.60	\$301.60	\$0.00
F51470		5C	5452	1980	162	\$375.84	\$351.94	\$23.90
	CABLE 0300PR 26G 0251-0350PR		TOTAL AIC: 5452		292	\$677.44	\$653.54	\$23.90
F51470		5C	5462	1955	14	\$36.82	\$36.82	\$0.00
F51470		5C	5462	1980	45	\$118.35	\$110.82	\$7.53
F51470		5C	5462	1981	12	\$31.56	\$29.02	\$2.54
	CABLE 0400PR 24G 0351-0425PR		TOTAL AIC: 5462		71	\$186.73	\$176.66	\$10.07
F51470		5C	5466	1960	2	\$5.16	\$5.16	\$0.00
	CABLE 0400PR 26G 0351-0425PR		TOTAL AIC: 5466		2	\$5.16	\$5.16	\$0.00
F51470		5C	5488	1980	115	\$798.10	\$747.35	\$50.75
F51470		5C	5488	1982	41	\$858.95	\$781.27	\$77.68
F51470		5C	5488	1983	101	\$2,013.94	\$1,796.81	\$217.13
F51470		5C	5488	1993	30	\$749.70	\$238.11	\$511.59
	CABLE 0600PR 24G 0501-0750PR		TOTAL AIC: 5488		287	\$4,420.69	\$3,563.54	\$857.15
F51470		5C	5492	1952	98	\$323.40	\$323.40	\$0.00
F51470		5C	5492	1967	1,334	\$4,402.20	\$4,402.20	\$0.00
F51470		5C	5492	1977	15	\$49.50	\$48.16	\$1.34
F51470		5C	5492	1980	540	\$1,782.00	\$1,668.69	\$113.31
F51470		5C	5492	1982	120	\$2,310.00	\$2,101.09	\$208.91
	CABLE 0600PR 26G 0501-0750PR		TOTAL AIC: 5492		2,107	\$8,867.10	\$8,543.53	\$323.57
F51470		5C	5498	1953	1,413	\$7,898.67	\$7,898.67	\$0.00
F51470		5C	5498	1977	872	\$4,874.48	\$4,742.16	\$132.32

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COMPANY: U S WEST COMMUNICATIONS  
 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
F51470		5C	5498	1980	105	\$586.95	\$549.63	\$37.32
F51470		5C	5498	1982	30	\$852.60	\$775.49	\$77.11
F51470		5C	5498	1983	68	\$1,819.68	\$1,623.49	\$196.19
F51470		5C	5498	1986	60	\$1,052.40	\$837.01	\$215.39
F51470		5C	5498	1992	30	\$102.60	\$39.83	\$62.77
F51470		5C	5498	1995	193	\$3,668.93	\$647.39	\$3,021.54
F51470		5C	5498	1996	84	\$2,661.96	\$281.82	\$2,380.14
F51470		5C	5498	1997	34	\$946.22	\$33.39	\$912.83
CABLE 0900PR 24G 0751-1050PR			TOTAL AIC: 5498		2,889	\$24,464.49	\$17,428.88	\$7,035.61
F51470		5C	5502	1968	228	\$1,007.76	\$1,007.76	\$0.00
F51470		5C	5502	1983	18	\$403.92	\$360.37	\$43.55
F51470		5C	5502	1990	240	\$3,292.80	\$1,743.06	\$1,549.74
CABLE 0900PR 26G 0751-1050PR			TOTAL AIC: 5502		486	\$4,704.48	\$3,111.19	\$1,593.29
F51470		5C	5506	1977	2,280	\$17,396.40	\$16,924.16	\$472.24
F51470		5C	5506	1979	960	\$7,324.80	\$6,956.02	\$368.78
F51470		5C	5506	1980	2,377	\$18,136.51	\$16,983.26	\$1,153.25
F51470		5C	5506	1982	21	\$752.43	\$684.38	\$68.05
CABLE 1200PR 24G 1051-1350PR			TOTAL AIC: 5506		5,638	\$43,610.14	\$41,547.82	\$2,062.32
F51470		5C	5510	1967	2,752	\$13,237.12	\$13,237.12	\$0.00
F51470		5C	5510	1972	15	\$72.15	\$72.15	\$0.00
F51470		5C	5510	1980	235	\$1,130.35	\$1,058.47	\$71.88
CABLE 1200PR 26G 1051-1350PR			TOTAL AIC: 5510		3,002	\$14,439.62	\$14,367.74	\$71.88
F51470		5C	5514	1977	1,005	\$8,884.20	\$8,643.03	\$241.17
F51470		5C	5514	1979	2,135	\$18,873.40	\$17,923.17	\$950.23
F51470		5C	5514	1983	20	\$1,073.20	\$957.49	\$115.71
CABLE 1500PR 24G 1351-1650PR			TOTAL AIC: 5514		3,160	\$28,830.80	\$27,523.70	\$1,307.10
F51470		5C	5518	1971	1,428	\$10,081.68	\$10,081.68	\$0.00
F51470		5C	5518	1972	2,665	\$18,814.90	\$18,814.90	\$0.00
F51470		5C	5518	1982	1,865	\$61,526.35	\$55,962.05	\$5,564.30

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SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	JR	
							RESERVE	NET BOOK COST
	CABLE 1500PR 26G 1351-1650PR		TOTAL AIC: 5518		5,958	\$90,422.93	\$84,858.63	\$5,564.30
F51470		5C	5522	1976	3,820	\$55,924.80	\$54,981.10	\$943.70
F51470		5C	5522	1980	661	\$9,877.04	\$9,061.71	\$615.33
F51470		5C	5522	1982	9,747	\$455,379.84	\$414,196.32	\$41,183.52
	CABLE 1800PR 24G 1651-1950PR		TOTAL AIC: 5522		14,228	\$520,981.68	\$478,239.12	\$42,742.56
F51470		5C	5526	1952	26	\$196.04	\$196.04	\$0.00
F51470		5C	5526	1967	897	\$6,763.38	\$6,763.38	\$0.00
F51470		5C	5526	1980	332	\$2,503.28	\$2,344.10	\$159.18
F51470		5C	5526	1981	20	\$150.80	\$138.66	\$12.14
F51470		5C	5526	1982	1,972	\$75,783.96	\$68,930.23	\$6,853.73
F51470		5C	5526	1984	430	\$12,977.40	\$3,205.84	\$9,771.56
	CABLE 1800PR 26G 1651-1950PR		TOTAL AIC: 5526		3,677	\$98,374.86	\$81,578.25	\$16,796.61
F51470		5C	5532	1971	635	\$6,165.85	\$6,165.85	\$0.00
F51470		5C	5532	1980	2,817	\$27,353.07	\$25,613.77	\$1,739.30
	CABLE 2100PR 26G 1951-2250PR		TOTAL AIC: 5532		3,452	\$33,518.92	\$31,779.62	\$1,739.30
F51470		5C	5536	1980	4,471	\$50,790.56	\$47,560.94	\$3,229.62
F51470		5C	5536	1982	4,736	\$234,479.36	\$213,273.58	\$21,205.78
	CABLE 2400PR 26G 2251-2550PR		TOTAL AIC: 5536		9,207	\$285,269.92	\$260,834.52	\$24,435.40
F51470		5C	5540	1979	637	\$7,605.78	\$7,222.85	\$382.93
F51470		5C	5540	1980	129	\$1,540.26	\$1,442.32	\$97.94
F51470		5C	5540	1982	848	\$46,758.72	\$42,529.97	\$4,228.75
	CABLE 2700PR 26G 2551-2850PR		TOTAL AIC: 5540		1,614	\$55,904.76	\$51,195.14	\$4,709.62
F51470		5C	5544	1982	8,163	\$581,059.34	\$528,509.65	\$52,549.69
	CABLE 3600PR 26G 3451-3750PR		TOTAL AIC: 5544		8,163	\$581,059.34	\$528,509.65	\$52,549.69

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 STATE: NORTH DAKOTA  
 EXCHANGE: WILLISTON  
 BUYER: UNKNOWN  
 VIEW: WLSTND.J98

SUMMARY NET BOOK COST  
 AS OF DECEMBER 1998

							JR	
LOCATION	ACCOUNT DESCRIPTION	FRC	AIC	YEAR	UNITS	ORIGINAL COST	RESERVE	NET BOOK COST
TOTAL FRC: 5C					80,578	\$2,019,423.28	\$1,838,080.86	\$181,342.42
TOTAL ACCOUNT: 2422 UNDGRD CABLE MET					80,578	\$2,019,423.28	\$1,838,080.86	\$181,342.42
F51470	2422 UNDGRD CABLE NON ME	85C	5030	1990	7,504	\$16,658.88	\$8,382.76	\$8,276.12
CABLE FIBER OPTIC 0030 FIBERS			TOTAL AIC: 5030		7,504	\$16,658.88	\$8,382.76	\$8,276.12
F51470		85C	5048	1991	5,164	\$17,402.68	\$7,745.41	\$9,657.27
CABLE FIBER OPTIC 0048 FIBERS			TOTAL AIC: 5048		5,164	\$17,402.68	\$7,745.41	\$9,657.27
F51470		85C	5060	1991	9,156	\$48,343.68	\$21,516.32	\$26,827.36
CABLE FIBER OPTIC 0060 FIBERS			TOTAL AIC: 5060		9,156	\$48,343.68	\$21,516.32	\$26,827.36
TOTAL FRC: 85C					21,824	\$82,405.24	\$37,644.48	\$44,760.76
TOTAL ACCOUNT: 2422 UNDGRD CABLE NON MET					21,824	\$82,405.24	\$37,644.48	\$44,760.76
F51470	2423 BURIED CABLE MET	35C		1998		\$6.44	\$0.20	\$6.24
TOTAL FRC: 35C						\$6.44	\$0.20	\$6.24
F51470		45C	2300	1901	4	\$4,008.24	\$2,401.82	\$1,606.42
F51470		45C	2300	1997	1	\$2,333.67	\$86.66	\$2,247.01
TERMINAL CABLE OUTSIDE 0100PR 0100 TOTAL AIC: 2300					5	\$6,341.91	\$2,488.47	\$3,853.44
F51470		45C	2302	1901	3	\$2,691.15	\$1,612.59	\$1,078.56
TERMINAL CABLE OUTSIDE 0200PR 0176 TOTAL AIC: 2302					3	\$2,691.15	\$1,612.59	\$1,078.56
F51470		45C	2306	1901	3	\$5,079.75	\$3,043.89	\$2,035.86
TERMINAL CABLE OUTSIDE 0600PR 0501 TOTAL AIC: 2306					3	\$5,079.75	\$3,043.89	\$2,035.86

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